IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Raymond A. Neff Serial No.: 10/606,825 Filed: June 26, 2003

Attv. No : 12148

Title : VISCOELASTIC POLYURETHANE FOAM

Art Unit: 1711

Examiner: John M. Cooney

AMENDMENT AFTER FINAL REJECTION IN ACCORDANCE WITH 37 CFR § 1.116

Commissioner of Patents

P.O. Box 1450

Alexandria, Virginia 22313-1450

Dear Sir:

In response to the Final Office Action dated July 26, 2007, Applicant submits the subject amendment under §116 along with a petition for an extension of time and a notice of appeal. This amendment is prepared to place the subject application in a better form for appeal. Applicant respectfully requests that the Examiner amend the subject application as follows and consider the accompanying remarks. A version of all pending claims and their current status are presented having necessary markings to show any changes made in compliance with 37 C.F.R. §1.121.